



3013 (02-09-04)

ANNUAL REPORT

OF

Name: DE PERE WATER DEPARTMENT

Principal Office: 335 SOUTH BROADWAY
DE PERE, WI 54115

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JOE ZEGERS of _____
(Person responsible for accounts)

De Pere Water Department, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2003
(Signature of person responsible for accounts)	(Date)

FINANCE DIRECTOR

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DE PERE WATER DEPARTMENT

Utility Address: 335 SOUTH BROADWAY
DE PERE, WI 54115

When was utility organized? 8/1/1886

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JOE ZEGERS

Title: FINANCE DIRECTOR

Office Address:

335 SOUTH BROADWAY
DE PERE, WI 54115

Telephone: (920) 339 - 4041

Fax Number: (920) 339 - 4049

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: JERRY DANEN

Title: COMMISSION MEMBER

Office Address:

335 SOUTH BROADWAY
DEPERE, WI 54115

Telephone: (920) 339 - 4041

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: DAVID MACCOUX, CPA**Title:** SHAREHOLDER**Office Address:** SCHENCK SC

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114**Fax Number:** (920) 436 - 7808**E-mail Address:** maccoux@schecnksolutions.com**Date of most recent audit report:** 6/26/2002**Period covered by most recent audit:** YEAR ENDING 12/31/01

Names and titles of utility management including manager or superintendent:

Name: JERRY DANEN**Title:** COMMISSION MEMEBER**Office Address:**

335 SOUTH BROADWAY

DE PERE, WI 54115

Telephone: (920) 339 - 4041**Fax Number:****E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

JERRY DANEN, COMMISSION MEMBER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,951,162	1,836,973	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	822,630	804,275	2
Depreciation Expense (403)	281,785	265,004	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	260,753	257,038	5
Total Operating Expenses	1,365,168	1,326,317	
Net Operating Income	585,994	510,656	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	585,994	510,656	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	67,654	83,463	10
Miscellaneous Nonoperating Income (421)	0	111,656	11
Total Other Income	67,654	195,119	
Total Income	653,648	705,775	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	653,648	705,775	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	750	14
Amortization of Debt Discount and Expense (428)		6,318	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	0	7,068	
Net Income	653,648	698,707	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,627,954	6,941,880	20
Balance Transferred from Income (433)	653,648	698,707	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	3,361	12,633	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	8,278,241	7,627,954	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	67,654	5
Total (Acct. 419):	67,654	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
ADDITIONAL ADJUSTMENT-TRANSMISSION & DISTRIBUTION	3,361	10
Total (Acct. 435)--Debit:	3,361	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,951,162	0	0	0	1,951,162	1
Less: interdepartmental sales	391		0	0	391	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	1,950,771	0	0	0	1,950,771	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	258,742		258,742	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	21,165		21,165	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	279,907	0	279,907	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	16,355,442	15,248,377	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,007,711	2,776,816	2
Net Utility Plant	13,347,731	12,471,561	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	13,347,731	12,471,561	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	630,562	954,185	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	200	200	12
Temporary Cash Investments (136)	825,977	758,323	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	417,501	377,073	15
Other Accounts Receivable (143)	2,473	2,397	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	18,442	17,335	19
Prepayments (165)	2,158	2,357	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,897,313	2,111,870	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	0	0	
Total Assets and Other Debits	15,245,044	14,583,431	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,248,842	1,248,842	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	8,278,241	7,627,954	28
Total Proprietary Capital	9,527,083	8,876,796	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	60,160	51,077	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	0	0	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	60,160	51,077	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	16,930	13,537	44
Total Deferred Credits	16,930	13,537	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	5,640,871	5,642,021	49
Total Liabilities and Other Credits	15,245,044	14,583,431	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	16,355,442	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Total Utility Plant	16,355,442	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,007,711	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	3,007,711	0	0	0	
Net Utility Plant	13,347,731	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,776,816				2,776,816	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	281,785				281,785	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	32,643				32,643	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
Depreciation adjustment	1,393				1,393	12
Total credits	315,821	0	0	0	315,821	13
Debits during year						14
Book cost of plant retired	84,926				84,926	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	84,926	0	0	0	84,926	19
Balance End of Year	3,007,711	0	0	0	3,007,711	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	18,442	17,335	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>18,442</u>	<u>17,335</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Mortgage Revenue Bonds of 1/1/84				1
Mortgage Revenue Bonds of 1/1/93				2
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
NONE				3
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,248,842	1
Changes during year (explain):		2
Balance end of year	<u>1,248,842</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	260,753	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
Tax equivalent on meters charges to sewer	9,793	5
Total Accruals and other credits	270,546	
Taxes paid during year:		
County, state and local taxes	248,636	6
Social Security taxes	19,875	7
PSC Remainder Assessment	2,035	8
Other (explain):		
NONE		9
Total payments and other debits	270,546	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Mortgage Revenue Bonds	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	5,642,021	0	0	0	0	5,642,021	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
2001 CONTRIBUTION BELONGS IN EARNED SURPLUS	1,150					1,150	5
Balance End of Year	5,640,871	0	0	0	0	5,640,871	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	417,501	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	417,501	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	2,473	15
Total (Acct. 143):	2,473	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
NONE		16
Total (Acct. 145):	0	
Prepayments (165):		
ADVANCE ASSESSMENTS	2,158	17
Total (Acct. 165):	2,158	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
DEFERRED REVENUE	16,930	24
Total (Acct. 253):	16,930	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	15,801,909	0	0	0	15,801,909	1
Materials and Supplies	17,888	0	0	0	17,888	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	2,892,263	0	0	0	2,892,263	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	5,641,446	0	0	0	5,641,446	6
Other (specify):					0	7
Average Net Rate Base	7,286,088	0	0	0	7,286,088	
Net Operating Income	585,994	0	0	0	585,994	8
Net Operating Income as a percent of						
Average Net Rate Base	8.04%	N/A	N/A	N/A	8.04%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,248,842	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	7,953,097	3
Other (Specify):		4
Total Average Proprietary Capital	9,201,939	
Net Income		
Net Income	653,648	5
Percent Return on Proprietary Capital	7.10%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,784,916	1
Total Sales of Water	1,784,916	
Other Operating Revenues		
Forfeited Discounts (470)	8,574	2
Miscellaneous Service Revenues (471)	1,040	3
Rents from Water Property (472)	114,099	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	42,533	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	166,246	
Total Operating Revenues	1,951,162	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	1,661	8
Pumping Expenses (620-633)	305,530	9
Water Treatment Expenses (640-652)	21,342	10
Transmission and Distribution Expenses (660-678)	280,233	11
Customer Accounts Expenses (901-905)	38,162	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	175,702	14
Total Operation and Maintenance Expenses	822,630	
Other Operating Expenses		
Depreciation Expense (403)	281,785	15
Amortization Expense (404-407)		16
Taxes (408)	260,753	17
Total Other Operating Expenses	542,538	
Total Operating Expenses	1,365,168	
NET OPERATING INCOME	585,994	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	7,948	405,943	673,784	4
Commercial	511	148,479	190,754	5
Industrial	98	653,271	487,105	6
Total Metered Sales to General Customers (461)	8,557	1,207,693	1,351,643	
Private Fire Protection Service (462)	120		52,212	7
Public Fire Protection Service (463)	1		318,716	8
Other Sales to Public Authorities (464)	57	15,341	44,294	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	17,660	11
Interdepartmental Sales (467)	1	264	391	12
Total Sales of Water	8,736	1,223,298	1,784,916	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
TOWN OF LEDGEVIEW	NONE	0	17,660	1
Total		0	17,660	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	318,716	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
CURRENT YEAR CHARGE \$329,831 LESS 2000 & 2001 OVERCHARGES		4
Total Public Fire Protection Service (463)	318,716	
Forfeited Discounts (470):		
Customer late payment charges	8,574	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	8,574	
Miscellaneous Service Revenues (471):		
OTHER	1,040	7
Total Miscellaneous Service Revenues (471)	1,040	
Rents from Water Property (472):		
RENTS FROM WATER TOWERS	114,099	8
Total Rents from Water Property (472)	114,099	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	42,421	10
Other (specify):		
MISCELLANEOUS SALES	112	11
Total Other Water Revenues (474)	42,533	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	1,661	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	1,661	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	185,803	17
Pumping Labor and Expenses (624)	46,748	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	9,907	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	26,680	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	36,392	25
Total Pumping Expenses	305,530	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	18,776	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)		28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	2,566	33
Total Water Treatment Expenses	21,342	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	12,374	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	75,520	36
Meter Expenses (663)	40,387	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)	6,250	40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	2,752	43
Maintenance of Transmission and Distribution Mains (673)	63,356	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	24,396	46
Maintenance of Meters (676)	20,983	47
Maintenance of Hydrants (677)	30,708	48
Maintenance of Miscellaneous Plant (678)	3,507	49
Total Transmission and Distribution Expenses	280,233	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	13,778	51
Customer Records and Collection Expenses (903)	24,384	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	38,162	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	39,544	56
Office Supplies and Expenses (921)	27,894	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	40,118	59
Property Insurance (924)		60
Injuries and Damages (925)	19,421	61
Employee Pensions and Benefits (926)	45,001	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	724	65
Rents (931)	3,000	66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	175,702	
Total Operation and Maintenance Expenses	822,630	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		248,636	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		9,793	2
Net property tax equivalent		238,843	
Social Security		19,875	3
PSC Remainder Assessment		2,035	4
Other (specify): NONE			5
Total tax expense		260,753	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.223900				3
County tax rate	mills		6.325400				4
Local tax rate	mills		5.491800				5
School tax rate	mills		12.886700				6
Voc. school tax rate	mills		1.891100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.818900				10
Less: state credit	mills		1.660700				11
Net tax rate	mills		25.158200				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.491800				14
Combined School Tax Rate	mills		14.777800				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.269600				17
Total Tax Rate	mills		26.818900				18
Ratio of Local and School Tax to Total	dec.		0.755795				19
Total tax net of state credit	mills		25.158200				20
Net Local and School Tax Rate	mills		19.014451				21
Utility Plant, Jan. 1	\$	15,248,377	15,248,377				22
Materials & Supplies	\$	17,335	17,335				23
Subtotal	\$	15,265,712	15,265,712				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	15,265,712	15,265,712				26
Assessment Ratio	dec.		0.856571				27
Assessed Value	\$	13,076,166	13,076,166				28
Net Local & School Rate	mills		19.014451				29
Tax Equiv. Computed for Current Year	\$	248,636	248,636				30
Tax Equivalent per 1994 PSC Report	\$	206,342					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	248,636					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	749		3
Total Intangible Plant	749	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	51,132		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	380,059		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	431,191	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	557,847		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	647,349		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	71,957		20
Total Pumping Plant	1,277,153	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	15,376		22
Water Treatment Equipment (332)	43,311		23
Total Water Treatment Plant	58,687	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,327		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			749	3
Total Intangible Plant	0	0	749	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			51,132	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			380,059	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	431,191	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			557,847	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			647,349	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			71,957	20
Total Pumping Plant	0	0	1,277,153	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			15,376	22
Water Treatment Equipment (332)			43,311	23
Total Water Treatment Plant	0	0	58,687	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,327	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,130,064	78	26
Transmission and Distribution Mains (343)	8,847,653	734,765	27
Fire Mains (344)	0		28
Services (345)	1,139,544	72,932	29
Meters (346)	1,202,568	244,014	30
Hydrants (348)	848,010	52,983	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	13,169,166	1,104,772	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	17,499	4,719	35
Computer Equipment (391.1)	75,424		36
Transportation Equipment (392)	152,783	82,500	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	61,287		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	4,438		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	311,431	87,219	
Total utility plant in service directly assignable	15,248,377	1,191,991	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	15,248,377	1,191,991	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,130,142	26
Transmission and Distribution Mains (343)	42,827		9,539,591	27
Fire Mains (344)			0	28
Services (345)	1,210		1,211,266	29
Meters (346)	37,692		1,408,890	30
Hydrants (348)	3,197		897,796	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	84,926	0	14,189,012	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			22,218	35
Computer Equipment (391.1)			75,424	36
Transportation Equipment (392)			235,283	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			61,287	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			4,438	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	398,650	
Total utility plant in service directly assignable	84,926	0	16,355,442	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	84,926	0	16,355,442	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	182,127	2.94%	11,174	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	182,127		11,174	
PUMPING PLANT				
Structures and Improvements (321)	252,989	2.43%	13,556	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	458,595	6.67%	43,178	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	21,931	4.29%	3,087	15
Total Pumping Plant	733,515		59,821	
WATER TREATMENT PLANT				
Structures and Improvements (331)	6,874	2.50%	384	16
Water Treatment Equipment (332)	29,799	6.00%	2,599	17
Total Water Treatment Plant	36,673		2,983	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	367,018	1.86%	20,020	19
Transmission and Distribution Mains (343)	501,987	0.93%	85,501	20
Fire Mains (344)	0			21
Services (345)	356,652	2.09%	24,566	22
Meters (346)	308,513	5.00%	65,286	23
Hydrants (348)	124,844	1.59%	13,879	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,659,014		209,252	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					193,301	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	193,301	
321					266,545	8
322					0	9
323					0	10
324					0	11
325					501,773	12
326					0	13
327					0	14
328					25,018	15
	0	0	0	0	793,336	
331					7,258	16
332					32,398	17
	0	0	0	0	39,656	
341					0	18
342				1,393	388,431	19
343	42,827				544,661	20
344					0	21
345	1,210				380,008	22
346	37,692				336,107	23
348	3,197				135,526	24
349					0	25
	84,926	0	0	1,393	1,784,733	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	9,440	5.88%	1,168	27
Computer Equipment (391.1)	17,272	5.88%	4,435	28
Transportation Equipment (392)	96,809	10.56%	20,490	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	37,528	8.33%	5,105	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	4,438	9.09%		34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	165,487		31,198	
Total accum. prov. directly assignable	2,776,816		314,428	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 2,776,816		 314,428	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					10,608	27
391.1					21,707	28
392					117,299	29
393					0	30
394					42,633	31
395					0	32
396					0	33
397					4,438	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	196,685	
	84,926	0	0	1,393	3,007,711	
					0	38
	84,926	0	0	1,393	3,007,711	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			112,672	112,672	1
February			103,077	103,077	2
March			106,719	106,719	3
April			107,928	107,928	4
May			109,463	109,463	5
June			111,316	111,316	6
July			141,250	141,250	7
August			121,501	121,501	8
September			112,992	112,992	9
October			110,025	110,025	10
November			101,161	101,161	11
December			102,777	102,777	12
Total annual pumpage	0	0	1,340,881	1,340,881	
Less: Water sold				1,223,298	13
Volume pumped but not sold				117,583	14
Volume sold as a percent of volume pumped				91%	15
Volume used for water production, water quality and system maintenance				5,105	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				5,105	19
Volume pumped but unaccounted for				112,478	20
Percent of water lost				8%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				6,795	23
Date of maximum: 7/15/2002					24
Cause of maximum:					25
Warm Weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,481	26
Date of minimum: 3/31/2002					27
Total KWH used for pumping for the year				3,857,955	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
FRONT STREET	BF183	812	12	1,152,000	Yes	1
GRANT STREET	BF184	760	17	6,192,000	Yes	2
NINTH STREET	BF185	795	19	1,382,400	Yes	3
MERRILL STREET	BF186	845	19	1,440,000	Yes	4
ENTERPRISE	BF187	875	19	1,728,000	Yes	5
SCHUERING ROAD	BF188	787	24	1,584,000	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	ENTERPRISE	FRONT STREET	GRANT STREET	1
Location	ENTERPRISE	FRONT STREET	GRANT STREET	2
Purpose	P	P	P	3
Destination	R	R	D	4
Pump Manufacturer	AMERICAN	LAYNE NW	LAYNE NW	5
Year Installed	1995	1989	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	800	520	8
Pump Motor or Standby Engine Mfr	BRYANT JACKSON	FAIRBANKS	LAYNE NW	9
Year Installed	1971	1951	1955	10
Type	NATURAL GAS	NATURAL GAS	NATURAL GAS	11
Horsepower	150	100	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	MERRILL STREET	NINTH STREET	SCHUERING ROAD	14
Location	MERRILL STREET	NINTH STREET	SCHUERING ROAD	15
Purpose	P	P	P	16
Destination	R	R	R	17
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE NW	18
Year Installed	1986	1991	1982	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	950	1,000	700	21
Pump Motor or Standby Engine Mfr	LAYNE NW	LAYNE NW	LAYNE NW	22
Year Installed	1966	1960	1982	23
Type	NATURAL GAS	NATURAL GAS	ELECTRIC	24
Horsepower	150	100	100	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	ENTERPRISE	FRONT STREET	GRANT STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		4
				5
Year constructed	1971	1950		6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		8
				9
Elevation difference in feet (See Headnote 3.)	0	0		10
Total capacity in gallons (actual)	250,000	160,000		11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5984	0.6192	0.6048	19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	21
				22
Is water fluoridated (yes, no)?	N	N	N	23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	MATTHEW DRIVE	MERRILL STREET #1	MERRILL STREET #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
Year constructed	1986	1960	1966	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	135	128	0	9
				10
Total capacity in gallons (actual)	500,000	250,000	250,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)			OTHER	14
				15
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)			NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			8.8560	20
				21
Is a corrosion control chemical used (yes, no)?			Y	22
				23
Is water fluoridated (yes, no)?			N	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NINTH STREET #1	NINTH STREET #2	SCHUERING ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	4
Year constructed	1965	1960	1982	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	0	148	16	9
				10
Total capacity in gallons (actual)	250,000	250,000	250,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		OTHER	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE		NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3680		1.4400	20
				21
Is a corrosion control chemical used (yes, no)?	Y		Y	22
				23
Is water fluoridated (yes, no)?	N		N	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	41	0	0	0	41	1
M	D	1.000	619	0	0	0	619	2
P	D	1.500	3,040	0	0	0	3,040	3
M	D	2.000	1,455	0	0	0	1,455	4
M	D	4.000	14,370	0	0	0	14,370	5
A	D	6.000	3,632	0	0	0	3,632	6
M	D	6.000	155,019	0	0	0	155,019	7
M	S	6.000	0	0	0	0	0	8
P	D	6.000	7,806	25	1,984	0	5,847	9
M	D	8.000	82,646	0	0	0	82,646	10
P	D	8.000	97,924	10,671	0	0	108,595	11
M	D	10.000	37,952		0	0	37,952	12
P	D	10.000	51,358	1,255	0	0	52,613	13
M	D	12.000	50,475	0	0	0	50,475	14
M	S	12.000	326	0	0	0	326	15
P	D	12.000	52,935	2,190	900	0	54,225	16
M	S	16.000	1,447	0	0	0	1,447	17
P	S	18.000	865	0	0	0	865	18
Total Within Municipality			561,910	14,141	2,884	0	573,167	
Total Utility			561,910	14,141	2,884	0	573,167	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	3,709	0	10	0	3,699		1
P	1.000	1,132	201	0	0	1,333		2
M	1.000	1,248	0	0	0	1,248		3
M	1.500	84	0	0	0	84		4
P	1.500	110	0	0	0	110		5
P	2.000	7	0	0	0	7		6
M	2.000	106	0	0	0	106		7
M	3.000	2	0	0	0	2		8
M	4.000	17	0	0	0	17		9
P	4.000	1	0	0	0	1		10
M	6.000	9	0	0	0	9		11
P	6.000	43	0	0	0	43		12
P	10.000	2	0	0	0	2		13
Total Utility		6,470	201	10	0	6,661	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.500	3,364	193	193	0	3,364	32	1
0.750	5,824	547	208	0	6,163	20	2
1.000	146	10	3	0	153	5	3
1.500	126	4	1	0	129	26	4
2.000	121	3	2	0	122	29	5
3.000	43	0	0	0	43	10	6
4.000	26	0	0	0	26	8	7
6.000	3	0	0	0	3	2	8
10.000	1	1	0	0	2	2	9
Total:	9,654	758	407	0	10,005	134	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.500	2,813	126	11	12	0	402	3,364	1
0.750	5,835	151	29	8	0	140	6,163	2
1.000	24	107	9	5	0	8	153	3
1.500	3	98	8	16	0	4	129	4
2.000	0	81	23	12	0	6	122	5
3.000	0	31	5	5	0	2	43	6
4.000	0	14	6	4	0	2	26	7
6.000	0	0	2	0	0	1	3	8
10.000	0	0	0	2	0	0	2	9
Total:	8,675	608	93	64	0	565	10,005	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	1,131	31	5		1,157	2
Total Fire Hydrants	1,131	31	5	0	1,157	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 1,145

Number of distribution system valves end of year: 1,566

Number of distribution valves operated during year: 800

WATER OPERATING SECTION FOOTNOTES

Sales for Resale (Acct. 466) (Page W-03)

Annual charge for stand by service.

Water Operation & Maintenance Expenses (Page W-05)

Accnt 614 & 633 - Higher preventative maintenance in 3 prior years has resulted in less maintenance charges in 2002.

Accnt 676 - Increase due to higher amount of replacement parts and related labor to update meters in the field.

Accnt 920 - Increase due to change in allocation of support staff to more accurately reflect work load.

Water Utility Plant in Service (Page W-08)

Additions to all the fixed assets were directly financed by the utility.

Water Mains (Page W-17)

The additions to the mains were financed directly by the utility.

Water Services (Page W-18)

Additions to water services were directly financed by the utility.

Hydrants and Distribution System Valves (Page W-20)

Additions to hydrants were financed directly by the utility.
